

**IN THE UNITED STATE DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION**

IKON OFFICE SOLUTIONS, INC.,)	
)	
Plaintiff,)	
)	
v.)	2:05 CV-959-D
)	
MARTHA SOUTHERLAND and)	
ABS BUSINESS SYSTEMS, INC.,)	
)	
Defendants.)	

CORPORATE DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable Judges and Magistrate Judges to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiff IKON Office Solutions, Inc. certifies that:

- (a) the entities listed on the attached Exhibit "A" are subsidiaries of Plaintiff;
and
- (b) the following publicly held companies own 10% or more of Plaintiff's
stock:
 - (i) State Street Bank and Trust Company
225 Franklin Street
Boston, MA 02110
 - (ii) Capital Group International, Inc.
11100 Santa Montica Boulevard
Los Angeles, CA 90025

Dated: January 12, 2006



One of the Attorneys for Plaintiff
IKON Office Solutions, Inc.

Of Counsel:

Lee H. Zell ASB-5869-L58L
BALCH & BINGHAM LLP
1710 6th Avenue North
Birmingham, Alabama 25203
Phone: (205) 251-8100
Telecopy: (205) 226-8798
lzell@balch.com

Thomas T. Loder
ttloder@duanemorris.com
Shannon Hampton Sutherland
shsutherland@duanemorris.com
DUANE MORRIS LLP
30 South 17th Street
Philadelphia, PA 19103-7396
(215) 979-1246/1104

CERTIFICATE OF SERVICE

I certify that on this 12th day of January 2006, the foregoing has been served, via Electronic Filing, upon the following counsel of record:

Mr. Roderick K. Nelson
Mr. Jarrod Braxton Bazemore
Ms. Leslie M. Hand
Spain & Gillon, LLC
The Zinszer Building
2117 Second Avenue North
Birmingham, AL 35203



Of Counsel